



Date Received _____ Operator No. _____ Cashier No. _____

Coal Severance Tax

Title 15, Chapter 35, Part 1, MCA

Federal ID # _____ Quarter Ended _____, 20 _____

Mine Operator _____ Mine Name _____

Address _____

City, State, Zip Code _____

Mine Type: ☐ Surface or Strip ☐ Underground

Production

1. Total tons of coal produced this quarter _____

2a. Less: Exempt tonnage - 20,000 tons if total calendar
year production exceeds 50,000 tons _____
Note: Exempt tonnage may be claimed quarterly or
annually in the first quarter each year.

2b. Less: Exempt tonnage - up to 2 million tons per year
produced as feedstock for coal enhancement facilities... _____

3. Taxable tonnage (Line 1 minus line 2a and 2b) _____

Severance Tax Due

4. Tax from line 5, page 2 \$ _____

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief the information contained herein is true, correct, complete and in compliance with applicable Montana statutes and regulations.

Signature of Principal Officer or Agent

Date

This tax return, with remittance for all tax due, must be filed with Compliance, Valuation and Resolution Region 7, Department of Revenue, Mitchell Building, PO Box 5805, Helena, MT 59604-5805 on or before the 30th day following the end of the quarter. Payments in excess of \$500,000 must be wire transferred to the Montana State Treasure Bank #092900383, account #5604120022 by the due date of this tax return. When submitting payment by wire please identify the tax to which the payment pertains. Penalties and interest apply on all delinquent reports pursuant to 15-1-216, MCA.

Coal Severance Tax

**Coal Produced
from July 1, 1993**

1. Gross Revenue	\$	
2. Deductions		
a. Black Lung Tax		
b. Federal Reclamation Tax		
c. Resource Indemnity Trust Tax		
d. Coal Severance Tax		
e. Coal Gross Proceeds Tax		
f. Royalty Deduction		
g. Exempt Revenue		
Total Deductions	\$	
3. Contract Sales Price (line 1 minus line 2 total)	\$	
4. Tax Rate		
Surface Mine		
a. Heating quality - Under 7,000 BTU/lb		10%
b. Heating quality - 7,000 BTU/lb. and over		15%
Underground Mine		
c. Heating quality - under 7,000 BTU/lb		3%
d. Heating quality - 7,000 BTU/lb and over		4%
5. Tax (line 3 times the appropriate rate from line 4)	\$	
6. Contract sales price per ton for the current quarter		
Line 3, page 2 divided by line 3, page 1		